

# **CITY OF BURIEN, WASHINGTON**

## **RESOLUTION NO. 306**

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### **A RESOLUTION OF THE CITY OF BURIEN, WASHINGTON, MAKING A DECLARATION OF SUBSTANTIAL NEED FOR PURPOSES OF THE SETTING THE LIMIT FACTOR FOR THE PROPERTY TAX LEVY FOR 2010**

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WHEREAS, RCW 84.55.010 provides that a taxing jurisdiction may levy taxes in an amount no more than the limit factor multiplied by the highest levy of the most recent three years plus additional amounts resulting from new construction and improvements to property, newly constructed wind turbines, and any increase in the value of state-assessed utility property; and

WHEREAS, under RCW 84.55.005(2)(c), the limit factor for a taxing jurisdiction with a population of 10,000 or over is the lesser of 101 percent or 100 percent plus inflation; and

WHEREAS, under RCW 84.55.005(1) defines “inflation” as the percentage change in the implicit price deflator for personal consumption expenditures for the United States as published for the most recent 12-month period by the Bureau of Economic Analysis of the federal Department of Commerce in September of the year before the taxes are payable; and

WHEREAS, “inflation” for July 2009 is -.848 percent and the limit factor is 99.152 percent, meaning the taxes levied in Burien in 2009 for collection in 2010 will decrease except for the amounts resulting from new construction and improvements to property, newly constructed wind turbines, and any increase in the value of state-assessed utility property; and

WHEREAS, RCW 84.55.0101 provides for use of a limit factor of 101 percent or less with a finding of substantial need by a majority plus one council members; and

WHEREAS, the City of Burien has experienced a more than 16 percent decline in Sales Tax and other Revenues during 2009; and

WHEREAS, the City of Burien reduced the 2009-2010 expenditure budget in response to the overall decline in revenues anticipated to continue through 2010; and

WHEREAS, the City of Burien strives to continue public services at existing levels with little or no impact on Burien’s residents and visitors; and

WHEREAS, the Burien City Council has determined that, due to general maintenance and operation expenses, the City Council finds that there is a substantial need authorizing the use of a limit factor of 101 percent for the property tax levy for 2010;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BURIEN, WASHINGTON,  
DOES RESOLVE AS FOLLOWS:

Section 1. A finding is made of substantial need under RCW 84.55.0101, which authorizes the use of a limit factor 101 percent or less for the property tax levy for 2010.

Section 2. Effective Date. This resolution shall take effect immediately upon approval.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF BURIEN, WASHINGTON, AT A  
REGULAR MEETING THEREOF THIS 23<sup>RD</sup> DAY OF NOVEMBER, 2009.

CITY OF BURIEN

/s/ Joan McGilton, Mayor

ATTEST/AUTHENTICATED:

/s/ Monica Lusk, City Clerk

Approved as to form:

/s/ Christopher D. Bacha, Interim City Attorney  
Kenyon Disend, PLLC

Filed with the City Clerk: November 10, 2009

Passed by the City Council: November 23, 2009

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